

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In Re: Robert C. Mauricio and  
Alicia C. Mauricio

Debtors.

Case No. 18-55224-mbm  
Chapter 13  
Hon: Marci B. McIvor

**DEBTORS' OBJECTION TO CLAIM OF  
MICHIGAN DEPARTMENT OF TREASURY (CLAIM NO. 24)**

Debtors, Robert C. Mauricio and Alicia C. Mauricio, by and through their counsel, Goldstein, Bershad & Fried, P.C., for their objection to claim of Michigan Department of Treasury (Claim No. 24), states:

1. A proposed Order granting this objection is attached as Exhibit A.
2. Debtors filed a Chapter 13 Bankruptcy on November 9, 2018.
3. On February 13, 2019 the Michigan Department of Treasury filed a Notice of Unfiled Tax Returns regarding Debtor's 2015 and 2016 City of Detroit Income Tax Returns.
4. In response to said Notice on February 15, 2019 copies of Debtors' 2015 and 2016 City of Detroit Tax Returns were emailed to the appropriate attorney at the Office of the Attorney General both indicating refunds were owed to the Debtors. (See attached Exhibit B)
5. That on April 22, 2019 the Michigan Department of Treasury filed a Proof of Claim indicating unassessed liabilities for the City of Detroit for the tax years 2015 and 2016.

4. That the 2015 and 2016 City of Detroit tax returns were filed and provided to the Office of the Attorney General on February 15, 2019 and there are no obligations owing for those tax years.

WHEREFORE, Debtors request this Honorable Court enter an Order granting Debtors' objection to the claim of Michigan Department of Treasury (Claim No. 24) to determine that there are no tax obligations owing to the City of Detroit for 2015 or 2016.

Respectfully submitted,

GOLDSTEIN BERSHAD & FRIED PC

BY: /s/ Scott M. Kwiatkowski

Scott M. Kwiatkowski (P67871)  
Attorneys for Debtors  
4000 Town Center, Suite 1200  
Southfield, MI 48075  
(248) 355-5300  
scott@bk-lawyer.net

Dated: May 13, 2019

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In Re: Robert C. Mauricio and  
Alicia C. Mauricio

Debtors.

Case No. 18-55224-mbm  
Chapter 13  
Hon: Marci B. McIvor

**ORDER GRANTING DEBTORS' OBJECTION TO  
CLAIM OF MICHIGAN DEPARTMENT OF TREASURY (CLAIM NO. 24)**

Debtors filed and served a Notice of Objection to Claim of Michigan Department of Treasury (Claim No. 24) pursuant to LBR 3007-1 (EDM). A hearing was scheduled for June 27, 2019 at 9:00 a.m. A written response to the objection was not timely served upon Debtor's counsel no later than seven (7) days before the date set for the hearing on the objection. Accordingly, the hearing is canceled and the Court deems that the creditor consents to the relief requested in the objection.

IT IS HEREBY ORDERED:

1. Debtor's objection to the claim of Michigan Department of Treasury (Claim No. 24) is granted.
2. The portion of the Proof of Claim of the Michigan Department of Treasury (Claim No. 24) regarding unassessed liabilities for 2015 and 2016 is disallowed.

**EXHIBIT A**

**EXHIBIT****B**

jennifer gamalski &lt;jennifergamalski@gmail.com&gt;

**18-55224 Robert & Alicia Mauricio Tax Returns**

1 message

jennifer gamalski &lt;jennifer@bk-lawyer.net&gt;

Fri, Feb 15, 2019 at 10:55 AM

To: Michigan Department Of Treasury / Moe Freedman &lt;FreedmanM1@michigan.gov&gt;

Cc: Scott Kwiatkowski &lt;scott@bk-lawyer.net&gt;

In reference to your Notice of City of Detroit Unfiled Tax Returns filed February 13, 2019 relative to the captioned matter please find attached the Debtors' 2015 and 2016 City of Detroit Returns. Upon review please communicate with our office if you have any questions. Thank you.

Jennifer L. Gamalski

Legal Assistant

Goldstein Bershad &amp; Fried, PC

4000 Town Center, Ste 1200

Southfield, MI 48075

248-355-5300

www.bk-lawyer.net

**2 attachments****2015 City of Detroit.pdf**

603K

**2016 City of Detroit.pdf**

635K

# 2015 City of Detroit Nonresident Income Tax Return

Issued under authority of Public Act 284 of 1964, as amended.

☐ Check here if you are amending. List reason on page 3.

**Return is due April 18, 2016.**

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name <b>ALICIA</b>		M.I. <b>C</b>	Last Name <b>MAURICIO</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>— — 8987</b>	
If a Joint Return, Spouse's First Name <b>ROBERT</b>		M.I. <b>C</b>	Last Name <b>MAURICIO</b>		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>— — 0361</b>	
Home Address (Number, Street, or P.O. Box) <b>12914 STAMFORD AVENUE</b>						
City or Town <b>WARREN</b>			State <b>MI</b>	ZIP Code <b>48089</b>	4. City return for the city of: <b>DETROIT</b> City Code <b>170</b>	
5. 2015 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input checked="" type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 150px;"></div>					8. EXEMPTIONS. 8a-8c apply to you and your spouse only. Personal Exemption ..... a. <b>2</b> 65 and over..... b. Deaf, Disabled or Blind..... c. Number of dependent children..... d. <b>1</b> Number of other dependents..... e. TOTAL EXEMPTIONS. Add lines 8a through 8e..... f. <b>3</b>	
6. 2015 DEPENDENT STATUS <input type="checkbox"/> Check the box if you or your spouse can be claimed as a dependent on another person's tax return.						
7a. Filer's date of birth (MM-DD-YYYY) <b>06 - 12 - 1981</b>		7b. Spouse's date of birth (MM-DD-YYYY) <b>12 - 10 - 1986</b>				

## PART 1: INCOME

9. Wages, salaries, tips, etc. (see instructions).....	9.	<b>38,587</b>	00
10. Business or farm income or (loss) from line 47. Attach copy of U.S. Schedule C or Schedule F.....	10.		00
11. Gain or (loss) from the sale of tangible property in the City of Detroit. ....	11.		00
12. Rental real estate and royalties. Attach a copy of U.S. Schedule E.....	12.		00
13. Partnerships and trusts.....	13.		00
14. Total. Add lines 9 through 13. ....	14.	<b>38,587</b>	00
15. Subtractions from line 34. ....	15.		00
16. Income subject to tax. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0". ....	16.	<b>38,587</b>	00
17. Exemption allowance. Multiply line 8f by \$600. ....	17.	<b>1,800</b>	00
18. Taxable income. Subtract line 17 from line 16. If line 17 is greater than line 16, enter "0". ....	18.	<b>36,787</b>	00
19. Tax. Multiply line 18 by 1.2% (0.012). ....	19.	<b>441</b>	00

+ 0000 2015 102 01 27 2

Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and attached.

8987

**PART 2: PAYMENTS AND CREDITS**

20. Tax withheld from City Schedule W, line 5.....	20.	473	00
21. 2015 city estimated tax and extension payments.....	21.		00
22. Tax paid for you by a partnership from City Schedule W, line 6.....	22.		00
23. <b>Total Payments and Credits.</b> Add lines 20 through 22.....	23.	473	00

**PART 3: REFUND OR TAX DUE**

24. If line 19 is greater than line 23, subtract line 23 from line 19. Include interest <input type="text"/> and penalty <input type="text"/> if applicable..... <b>YOU OWE</b>	24.		00
25. <b>Overpayment.</b> If line 23 is greater than line 19, subtract line 19 from line 23.....	25.	32	00
26. <b>Credit Forward.</b> Amount to be credited to 2016 city estimated tax from line 25.....	26.		00
27. Subtract line 26 from line 25..... <b>REFUND</b>	27.	32	00

**PART 4: SUBTRACTIONS FROM INCOME (All entries must be positive numbers.)**

28. Employee business expenses (see instructions). Attach copy of U.S. Form 2106.....	28.		00
29. Individual Retirement Account (IRA) contribution (see instructions).....	29.		00
30. Alimony paid. <b>Do not</b> include child support (see instructions). ....	30.		00
31. Work-related moving expenses (see instructions). Attach a copy of U.S. Form 3903.....	31.		00
32. Net profits received from a financial institution or an insurance company.....	32.		00
33. Capital gains (before July 1, 1962).....	33.		00
34. <b>Total Subtractions.</b> Add lines 28 through 33. Enter here and on line 15.....	34.		00

**PART 5: BUSINESS INCOME APPORTIONMENT**

	A. Located Everywhere		B. Located in Detroit		C. Percentage (B divided by A)	
35. Average net book value of real and tangible personal property.....		00		00	XXXX	
36. Gross annual rent paid for real property multiplied by 8.....		00		00	XXXX	
37. <b>CITY SHARE OF PROPERTY:</b> Add lines 35 and 36. Divide column B by column A and enter as a percentage in column C.....		00		00		%
38. Total wages, salaries, commissions and other compensation of all employees.....		00		00		%
39. Gross receipts from sales made or services rendered.....		00		00		%
40. <b>TOTAL:</b> Add lines 37, 38 and 39, column C. ....						%
41. Average.* Divide line 40 by 3. If any of lines 37, 38, or 39 are zero or not used, divide line 40 by the number of factors actually used. If all business was conducted in the city listed on line 4, enter 100%.						%

\* In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.

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Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and attached.

City of Detroit Nonresident Income Tax Return

Filer's Full Social Security Number

1 - - - 7

42. Net profit or (loss) from U.S. Schedule C or Schedule F.....	42.		00
43. Multiply line 41 by line 42.....	43.		00
44. Applicable portion of net operating loss carryover.....	44.		00
45. Applicable part of Self-Employment Retirement deduction (attach U.S. 1040, page 1).....	45.		00
46. Add lines 44 and 45.....	46.		00
47. Subtract line 46 from line 43. Enter here and on line 10. ....	47.		00

**PART 6: AMENDED RETURN**

48. Reason for amending:

**PART 7: CERTIFICATION**

**Deceased Taxpayer.** If Filer and/or Spouse died after December 31, 2014, enter dates below.  
**ENTER DATE OF DEATH ONLY.** Example: 04-15-2015 (MM-DD-YYYY)

Filer

- - - -

Spouse

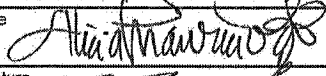
- - - -

**Preparer Certification.** I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's PTIN, FEIN or SSN

**Taxpayer Certification.** I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.

Filer's Signature



Date

2/14/19

Spouse's Signature



Date

2/14/19

Preparer's Name (print or type)

Preparer's Business Name, Address and Telephone Number



By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.

**Refund, credit, or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 24.** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan - Detroit." Print the last four digits of your Social Security number and "2015 Detroit Income Tax" on the front of your check. If paying on behalf of another taxpayer, write the filer's name and the last four digits of the filer's Social Security number on the check. Do not staple your check to the return. Keep a copy of your return and supporting schedules for six years. To check your refund status, have a copy of your Form 5119 available when you visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax).

+ 0000 2015 102 03 27 0

## City of Detroit Withholding Tax Schedule - 2015

Issued under authority of Public Act 284 of 1964, as amended.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: Ø 1 4 7

**INSTRUCTIONS:** If you had city income tax withheld in 2015, you must complete a Withholding Tax Schedule (City Schedule W) to claim the withholding on your City Income Tax Return. **Do not attach your Forms W-2.** Attach your completed City Schedule W to Form 5118, Form 5119, or Form 5120. If you need additional space, complete the *City of Detroit Withholding Tax Continuation Schedule* (Form 5253).

1. Filer's First Name <b>ALICIA</b>	M.I. <b>C</b>	Last Name <b>MAURICIO</b>	2. Filer's Full Social Security No. (Example: 123-45-6789) <b>1 - 1 - 8987</b>
If a Joint Return, Spouse's First Name <b>ROBERT</b>	M.I. <b>C</b>	Last Name <b>MAURICIO</b>	3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>- - - 0361</b>
4. Return for the city of: <b>DETROIT</b>		City Code <b>170</b>	

**PART 1: CITY TAX WITHHELD**

A Enter "X" for: Filer or Spouse		B — Employer's federal identification number (Example: 38-1234567)	C Employer's name	D — Wages, tips and other compensation from Box 1 of W-2		E City income tax withheld from Box 19 of W-2	
X		38-6004606	CITY OF DETROIT FINANCE	38,587	00	473	00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
5. Total City Tax Withheld. Enter here and carry to Form 5118, line 17, Form 5119, line 20 or Form 5120, line 36.						473	00

**PART 2: CITY TAX PAID FOR YOU BY A PARTNERSHIP**

<b>A</b> Name of Partnership	<b>B</b> Federal Identification Number	<b>C</b> Tax Paid
		00
		00
		00
<b>6. Total.</b> Enter here and carry to Form 5118, line 19, Form 5119, line 22 or Form 5120, line 38, .....		00

☐ Check this box and complete the *City of Detroit Withholding Tax Continuation Schedule* (Form 5253) if you have more than eight W-2s to report or had tax paid on your behalf by more than three partnerships.

**NOTE:**

- All wage income earned by residents is subject to tax. Residents **should not** complete Part 3 on page 2.
- Nonresidents who performed work both within and outside the city listed on line 4 should complete Part 3 on page 2.

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Continue on page 2.



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## NONRESIDENTS ONLY

### PART 3: WAGE ALLOCATION FOR NONRESIDENTS

Part 3 applies only to Nonresidents computing wages earned in Detroit. Do not complete Part 3 if all of your work is performed in Detroit. See instructions for additional information and definition of "days worked". Residents **do not** complete Part 3 as all wages are subject to tax.

A separate computation must be made for each W-2. If both filer and spouse have income subject to allocation, figure them separately. Include only wages allocated to Detroit in column H below on Form 5119, line 9 or Form 5120, line 10, column B. If you need additional space, attach Form 5253, *City of Detroit Withholding Tax Continuation Schedule*.

A	B	C	D	E	F	G	H
Enter "X" for: Filer or Spouse	Number of Days paid (5 day week x 52 weeks = 260 days)	Number of days vacation, holidays, and other days not worked.	Actual number of days worked everywhere. <b>Subtract C from B.</b>	Actual number of days worked in Detroit	Percentage of days worked in Detroit. <b>Divide E by D.</b>	Total wages shown on W-2 (City Schedule W)	Wages earned in Detroit. <b>Multiply G by percentage in F.</b>
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						
					%	00	00
	If Column B is not 260 days, enter explanation.						

+ 0000 2015 104 02 27 9

# 2016 City of Detroit Nonresident Income Tax Return

Issued under authority of Public Act 284 of 1964, as amended.

☐ Check here if you are amending. List reason on page 3.

**Return is due April 18, 2017.**

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0147

1. Filer's First Name <b>ALICIA</b>		M.I. <b>C</b>	Last Name <b>MAURICIO</b>		2. Filer's Full Social Security No. (Example: 123-45-6789) <b>- 3 - 8987</b>	
If a Joint Return, Spouse's First Name <b>ROBERT</b>		M.I. <b>C</b>	Last Name <b>MAURICIO</b>		3. Spouse's Full Social Security No. (Example: 123-45-6789) <b>- - - 0361</b>	
Home Address (Number, Street, or P.O. Box) <b>12914 STAMFORD AVENUE</b>						
City or Town <b>WARREN</b>			State <b>MI</b>	ZIP Code <b>48089</b>	4. City return for the city of: <b>DETROIT</b> City Code <b>170</b>	
5. 2016 FILING STATUS. Check one. a. <input type="checkbox"/> Single b. <input checked="" type="checkbox"/> Married filing jointly c. <input type="checkbox"/> Married filing separately* * If you check box "c," complete line 3 and enter spouse's full name below: <div style="border: 1px solid black; height: 20px; width: 150px;"></div>					8. EXEMPTIONS. 8a-8c apply to you and your spouse only. Personal Exemption ..... a. <b>2</b> 65 and over..... b. Deaf, Disabled or Blind..... c. Number of dependent children ..... d. <b>2</b> Number of other dependents..... e. TOTAL EXEMPTIONS. Add lines 8a through 8e. .... f. <b>4</b>	
6. 2016 DEPENDENT STATUS <input type="checkbox"/> Check the box if you or your spouse can be claimed as a dependent on another person's tax return.						
7a. Filer's date of birth (MM-DD-YYYY) <b>06 - 12 - 1981</b>		7b. Spouse's date of birth (MM-DD-YYYY) <b>12 - 10 - 1986</b>				

## PART 1: INCOME

9. Wages, salaries, tips, etc. (see instructions) .....	9.	<b>49,902</b>	00
10. Business or farm income or (loss) from line 47. Attach copy of U.S. Schedule C or Schedule F .....	10.		00
11. Gain or (loss) from the sale of tangible property in the City of Detroit. ....	11.		00
12. Rental real estate and royalties. Attach a copy of U.S. Schedule E .....	12.		00
13. Partnerships and trusts.....	13.		00
14. Total. Add lines 9 through 13. ....	14.	<b>49,902</b>	00
15. Subtractions from line 34. ....	15.		00
16. Income subject to tax. Subtract line 15 from line 14. If line 15 is greater than line 14, enter "0". ....	16.	<b>49,902</b>	00
17. Exemption allowance. Multiply line 8f by \$600. ....	17.	<b>2,400</b>	00
18. Taxable income. Subtract line 17 from line 16. If line 17 is greater than line 16, enter "0". ....	18.	<b>47,502</b>	00
19. Tax. Multiply line 18 by 1.2% (0.012). ....	19.	<b>570</b>	00

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Continue on page 2. This form cannot be processed if pages 2 and 3 are not completed and attached.

— — 8987

**PART 2: PAYMENTS AND CREDITS**

20. Tax withheld from City Schedule W, line 5.....	20.	603	00
21. City estimated tax, extension payments and 2016 credit forward .....	21.		00
22. Tax paid for you by a partnership from City Schedule W, line 6.....	22.		00
23. <b>Total Payments and Credits.</b> Add lines 20 through 22 .....	23.	603	00

**PART 3: REFUND OR TAX DUE**

24. If line 19 is greater than line 23, subtract line 23 from line 19. Include interest <input type="text"/> and penalty <input type="text"/> if applicable..... <b>YOU OWE</b>	24.		00
25. <b>Overpayment.</b> If line 23 is greater than line 19, subtract line 19 from line 23. ....	25.	33	00
26. <b>Credit Forward.</b> Amount of line 25 to be credited to your 2017 estimated tax for your 2017 tax return .....	26.		00
27. Subtract line 26 from line 25..... <b>REFUND</b>	27.	33	00

**PART 4: SUBTRACTIONS FROM INCOME (All entries must be positive numbers.)**

28. Employee business expenses (see instructions). Attach copy of U.S. Form 2106.....	28.		00
29. Individual Retirement Account (IRA) contribution (see instructions).....	29.		00
30. Alimony paid. <b>Do not</b> include child support (see instructions). ....	30.		00
31. Work-related moving expenses (see instructions). Attach a copy of U.S. Form 3903.....	31.		00
32. Net profits received from a financial institution or an insurance company.....	32.		00
33. Capital gains (before July 1, 1962).....	33.		00
34. <b>Total Subtractions.</b> Add lines 28 through 33. Enter here and on line 15.....	34.		00

**PART 5: BUSINESS INCOME APPORTIONMENT**

Name of Business Entity		Federal Employer Identification No. (FEIN)	
	<b>A. Located Everywhere</b>	<b>B. Located in Detroit</b>	<b>C. Percentage (B divided by A)</b>
35. Average net book value of real and tangible personal property .....	00	00	XXXX
36. Gross annual rent paid for real property multiplied by 8.....	00	00	XXXX
37. CITY SHARE OF PROPERTY: Add lines 35 and 36. Divide column B by column A and enter as a percentage in column C.....	00	00	%
38. Total wages, salaries, commissions and other compensation of all employees.....	00	00	%
39. Gross receipts from sales made or services rendered.....	00	00	%
40. TOTAL: Add lines 37, 38 and 39, column C. ....			%
41. Average.* Divide line 40 by 3. If any of lines 37, 38, or 39 are zero or not used, divide line 40 by the number of factors actually used. If all business was conducted in the city listed on line 4, enter 100%. ....			%

\* In the case of a taxpayer authorized by the Finance Director to use a special formula, attach a copy of the approval letter.

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Continue on page 3. This form cannot be processed if pages 2 and 3 are not completed and attached.

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42. Net profit or (loss) from U.S. Schedule C or Schedule F.....	42.		00
43. Multiply line 41 by line 42.....	43.		00
44. Applicable portion of net operating loss carryover.....	44.		00
45. Applicable part of self-employment retirement deduction (attach U.S. 1040, page 1).....	45.		00
46. Add lines 44 and 45.....	46.		00
47. Subtract line 46 from line 43. Enter here and on line 10. ....	47.		00

**PART 6: AMENDED RETURN**

48. Reason for amending:
--------------------------

**PART 7: CERTIFICATION**

<b>Deceased Taxpayer.</b> If Filer and/or Spouse died after December 31, 2015, enter dates below. <b>ENTER DATE OF DEATH ONLY.</b> Example: 04-16-2016 (MM-DD-YYYY)		<b>Preparer Certification.</b> I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
Filer	- -	Spouse	- -
<b>Taxpayer Certification.</b> I declare under penalty of perjury that the information in this return and attachments is true and complete to the best of my knowledge.		Preparer's PTIN, FEIN or SSN	
Filer's Signature		Preparer's Name (print or type)	
Date 2/14/19		Preparer's Business Name, Address and Telephone Number	
Spouse's Signature			
Date 2/14/19			
<input type="checkbox"/> By checking this box, I authorize the Michigan Department of Treasury to discuss my return with my preparer.			

**Refund or zero returns.** Mail your return to: **Michigan Department of Treasury, Lansing, MI 48956**

**Pay amount on line 24.** Mail your check and return to: **Michigan Department of Treasury, Lansing, MI 48929**

Make your check payable to "State of Michigan - Detroit." Print the last four digits of your Social Security number and "2016 Detroit Income Tax" on the front of your check. If paying on behalf of another taxpayer, write the filer's name and the last four digits of the filer's Social Security number on the check. Do not staple your check to the return. Keep a copy of your return and supporting schedules for six years. To check your refund status, have a copy of your Form 5119 available when you visit [www.michigan.gov/citytax](http://www.michigan.gov/citytax).

+ 0000 2016 102 03 27 8

## City of Detroit Withholding Tax Schedule - 2016

Issued under authority of Public Act 284 of 1964, as amended.

Type or print in blue or black ink. Print numbers like this: 0123456789 - NOT like this: 0 1 4 7

**INSTRUCTIONS:** If you had city income tax withheld in 2016, you **must** complete a Withholding Tax Schedule (City Schedule W) to claim the withholding on your City Income Tax Return. **Do not attach your Forms W-2.** Attach your completed City Schedule W to Form 5118, Form 5119, or Form 5120. If you need additional space, complete the *City of Detroit Withholding Tax Continuation Schedule* (Form 5253).

1. Filer's First Name <b>ALICIA</b>	M.I. <b>C</b>	Last Name <b>MAURICIO</b>	2. Filer's Full Social Security No. (Example: 123-45-6789)  <b>— — 8987</b>
If a Joint Return, Spouse's First Name <b>ROBERT</b>	M.I. <b>C</b>	Last Name <b>MAURICIO</b>	3. Spouse's Full Social Security No. (Example: 123-45-6789)  <b>— — — 0361</b>
4. Return for the city of: <b>DETROIT</b>		City Code <b>170</b>	

**PART 1: CITY TAX WITHHELD**

A Enter "X" for: Filer or Spouse		B — Employer's federal identification number (Example: 38-1234567)	C Employer's name	D — Wages, tips and other compensation from Box 1 of W-2 (see instructions)		E City income tax withheld from Box 19 of W-2	
X		38-6004606	CITY OF DETROIT FINANCE	49,902	00	603	00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
					00		00
5. Total City Tax Withheld. Enter here and carry to Form 5118, line 17, Form 5119, line 20 or Form 5120, line 36.							603 00

**PART 2: CITY TAX PAID FOR YOU BY A PARTNERSHIP**

A Name of Partnership	B Federal Identification Number	C Tax Paid
		00
		00
		00
6. <b>Total.</b> Enter here and carry to Form 5118, line 19, Form 5119, line 22 <b>or</b> Form 5120, line 38. ....		00

☐ Check this box and complete the *City of Detroit Withholding Tax Continuation Schedule (Form 5253)* if you have more than eight W-2s to report or had tax paid on your behalf by more than three partnerships.

**NOTE:**

- All wage income earned by residents is subject to tax. Residents **should not** complete Part 3 on page 2.
- Nonresidents who performed work both within and outside the city listed on line 4 should complete Part 3 on page 2.

+ 0000 2016 104 01 27 8

**Continue on page 2.**

## NONRESIDENTS ONLY

### PART 3: WAGE ALLOCATION FOR NONRESIDENTS

Part 3 applies only to Nonresidents computing wages earned in Detroit. Do not complete Part 3 if all of your work is performed in Detroit because all wages are subject to tax. See instructions for additional information and definition of "days worked".

Residents **do not** complete Part 3 because all wages are subject to tax.

A separate computation must be made for each W-2. If both filer and spouse have income subject to allocation, figure them separately. Include only wages allocated to Detroit in column H below on Form 5119, line 9 or Form 5120, line 10, column B. If you need additional space, attach a *City of Detroit Withholding Tax Continuation Schedule* (Form 5253).

A	B	C	D	E	F	G	H
Enter "X" for: Filer or Spouse	Number of days paid (5 day week x 52 weeks = 260 days)	Number of days vacation, holidays, and other days not worked.	Actual number of days worked everywhere. Subtract C from B.	Actual number of days worked in Detroit	Percentage of days worked in Detroit. Divide E by D.	Total wages shown on W-2 (City Schedule W) (see instructions)	Wages earned in Detroit. Multiply G by percentage in F.
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						
					%	00	00
	If column B is not 260 days, enter explanation.						

**NOTE:** If your City of Detroit allocation is less than 100 percent, please obtain a letter from your employer to verify columns B through E of Form 5121 and your work log. Treasury may request a copy of your work log and employer letter.

+ 0000 2016 104 02 27 7

UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In Re: Robert C. Mauricio and  
Alicia C. Mauricio

Debtors.

Case No. 18-55224-mbm  
Chapter 13  
Hon: Marci B. McIvor

**NOTICE OF DEBTOR'S OBJECTION TO CLAIM  
OF MICHIGAN DEPARTMENT OF TREASURY (CLAIM NO. 24)**

Debtors, Robert C. Mauricio and Alicia C. Mauricio, have filed an objection to your claim in this bankruptcy case.

**Your Claim may be reduced, modified or denied. You should read these papers carefully and discuss them with your attorney, if you have one.**

If you do not want the court to deny or change your claim, then on or before a date not later than seven (7) days before the court hearing set below, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position at:

United States Bankruptcy Court  
211 West Fort Street, Suite 1700  
Detroit, MI 48226

If you mail your response to the court for filing, you must mail it early enough so the court will **receive** it on or before seven (7) days before the scheduled hearing date listed below.

2. Mail at copy to:

David Wm. Ruskin  
Chapter 13 Trustee  
26555 Evergreen Rd., #1100  
Southfield, MI 48076

Scott M. Kwiatkowski, Esq.  
Attorney for Debtor  
4000 Town Center, Suite 1200  
Southfield, MI 48075

3. Attend a hearing on the objection, scheduled to be held on June 27, 2019 at 9:00 a.m. in Courtroom 1875, United States Bankruptcy Court, 211 W. Fort St., Detroit, MI, unless your attendance is excused by mutual agreement between yourself and the objectors' attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor other evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the court may deem that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

GOLDSTEIN BERSHAD & FRIED PC

BY: /s/ Scott M. Kwiatkowski  
Scott M. Kwiatkowski P67871  
Attorneys for Debtor  
4000 Town Center, Suite 1200  
Southfield, MI 48075  
(248) 355-5300  
[scott@bk-lawyer.net](mailto:scott@bk-lawyer.net)

Dated: May 13, 2019



UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In Re: Robert C. Mauricio and  
Alicia C. Mauricio

Debtors.

Case No. 18-55224-mbm  
Chapter 13  
Hon: Marci B. McIvor

**CERTIFICATE OF SERVICE**

I hereby certify that on May 13, 2019, I electronically filed the following papers with the Clerk of the Court using the ECF system which will send notification of such filing to the ECF Participants:

Documents Filed:	Debtors' Objection to Claim of Michigan Department of Treasury (Claim No. 24), proposed Order, Notice of Objection and this Certificate of Service
ECF Participants:	All parties listed by the Court for service via electronic mailing

And I hereby certify that on May 13, 2019, I mailed the documents by United States Postal Service to the following non-ECF participants:

Michigan Department of Treasury  
Bankruptcy Unit  
P.O. Box 30168  
Lansing, MI 48909

/s/ Jennifer L. Gamalski  
Jennifer L. Gamalski  
4000 Town Center, Suite 1200  
Southfield, MI 48075  
Phone: (248) 355-5300  
Fax: (248) 355-4644  
email: [jennifer@bk-lawyer.net](mailto:jennifer@bk-lawyer.net)  
[Scott M. Kwiatkowski P67871  
email: [scott@bk-lawyer.net](mailto:scott@bk-lawyer.net)]

Dated: May 13, 2019